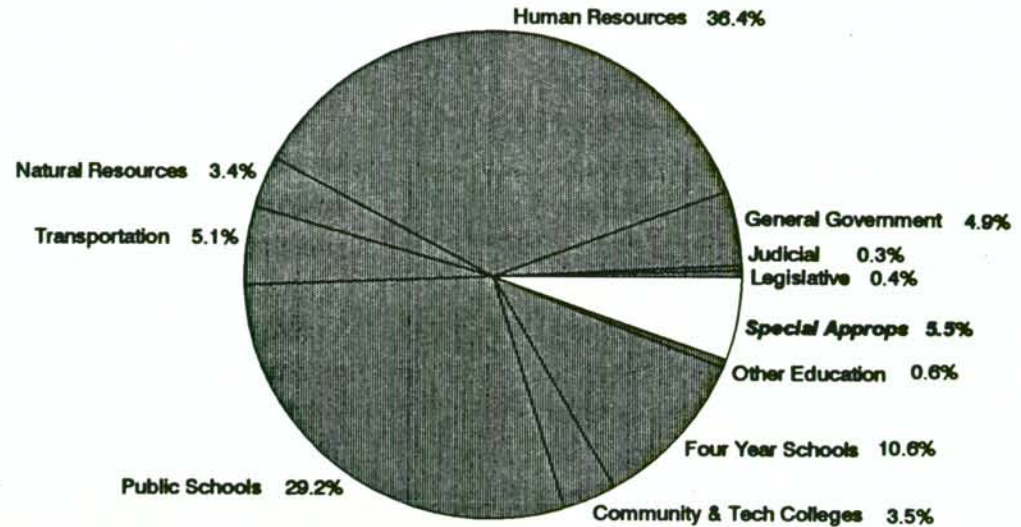


WASHINGTON STATE 1991-93 OPERATING BUDGET

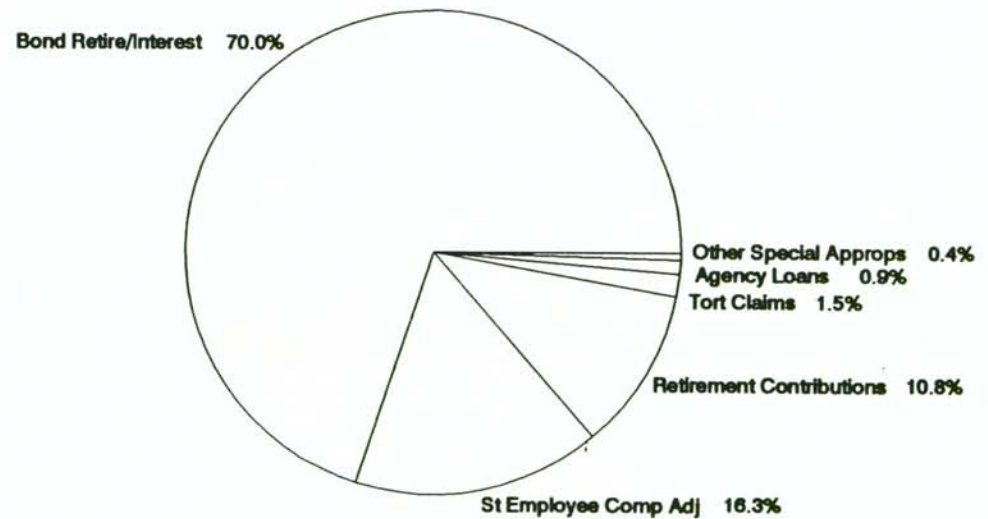
Total Budgeted Funds (\$000)

| | |
|-------------------------------|-------------------|
| Legislative | 115,399 |
| Judicial | 90,648 |
| General Government | 1,287,795 |
| Human Resources | 9,516,292 |
| Natural Resources | 899,450 |
| Transportation | 1,340,777 |
| Public Schools | 7,630,508 |
| Community & Tech Colleges | 921,426 |
| Four Year Schools | 2,784,512 |
| Other Education | 151,440 |
| Special Appropriations | 1,428,506 |
| Statewide Total | 26,166,753 |



Washington State

| | |
|-------------------------------|------------------|
| Bond Retire/Interest | 999,864 |
| St Employee Comp Adj | 233,297 |
| Retirement Contributions | 154,025 |
| Tort Claims | 21,758 |
| Agency Loans | 13,266 |
| Other Special Approps | 6,296 |
| Special Appropriations | 1,428,506 |

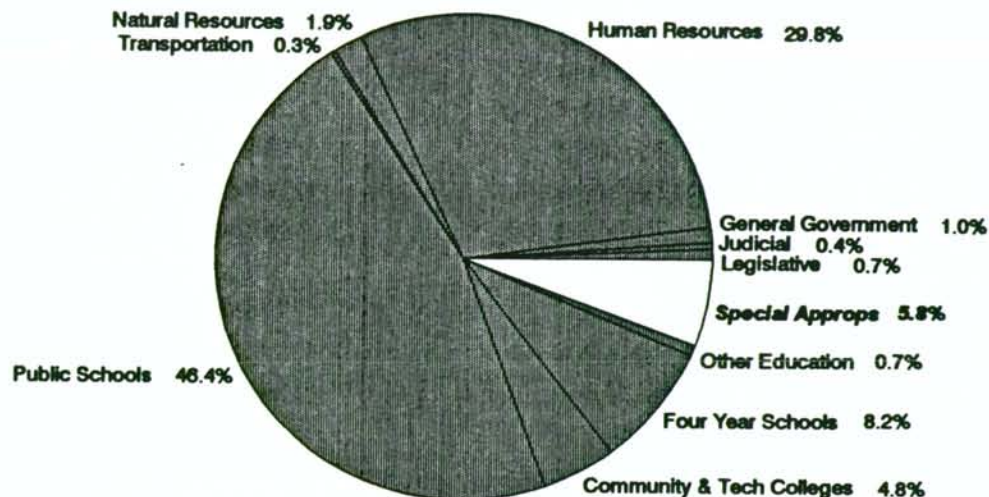


Special Appropriations

WASHINGTON STATE 1991-93 OPERATING BUDGET

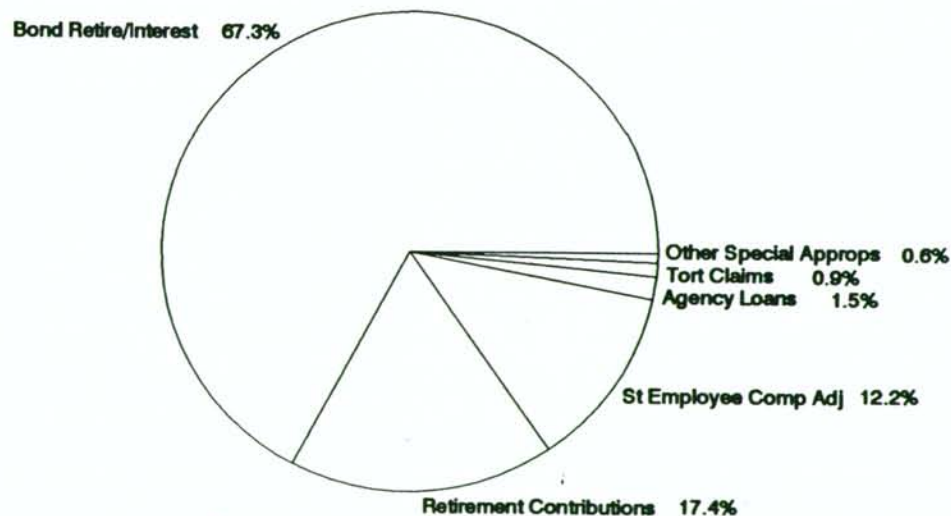
General Fund-State (\$ 000)

| | |
|-------------------------------|-------------------|
| Legislative | 108,248 |
| Judicial | 63,246 |
| General Government | 157,569 |
| Human Resources | 4,544,354 |
| Natural Resources | 294,075 |
| Transportation | 40,776 |
| Public Schools | 7,059,063 |
| Community & Tech Colleges | 735,024 |
| Four Year Schools | 1,242,212 |
| Other Education | 105,657 |
| Special Appropriations | 877,443 |
| Statewide Total | 15,227,667 |



Washington State

| | |
|-------------------------------|----------------|
| Bond Retire/Interest | 590,703 |
| Retirement Contributions | 152,555 |
| St Employee Comp Adj | 107,310 |
| Agency Loans | 13,266 |
| Tort Claims | 8,163 |
| Other Special Approps | 5,446 |
| Special Appropriations | 877,443 |



Special Appropriations

Bond Retirement & Interest (\$ 000)

| | <u>GF-S</u> | <u>OTHER</u> | <u>TOTAL</u> |
|----------------------------------|----------------|----------------|----------------|
| 1989-91 EXPENDITURES | 493,812 | 320,560 | 814,372 |
| 1991-93 ORIGINAL APPROPRIATION | 600,303 | 409,161 | 1,009,464 |
| 1992 SUPPLEMENTAL BUDGET | | | |
| 1. REFINANCE/CHANGE TO BOND SALE | <u>(9,600)</u> | <u>0</u> | <u>(9,600)</u> |
| SUPPLEMENTAL ITEM TOTAL | (9,600) | 0 | (9,600) |
| TOTAL 1991-93 BIENNIUM | 590,703 | 409,161 | 999,864 |

Comments:

1. REFINANCE/CHANGE TO BOND SALE -
Reduces the appropriation for state general fund debt service to reflect savings from refinancing existing debt and a delay in the sale of authorized bonds.

Tort Claims
(\$ 000)

| | <u>GF-S</u> | <u>OTHER</u> | <u>TOTAL</u> |
|--------------------------------|----------------|----------------|----------------|
| 1989-91 EXPENDITURES | 16,235 | 82 | 16,317 |
| 1991-93 ORIGINAL APPROPRIATION | 9,532 | 15,252 | 24,784 |
| 1992 SUPPLEMENTAL BUDGET | | | |
| 1. ACTUARIAL REVISION | <u>(1,369)</u> | <u>(1,657)</u> | <u>(3,026)</u> |
| SUPPLEMENTAL ITEM TOTAL | (1,369) | (1,657) | (3,026) |
| TOTAL 1991-93 BIENNIUM | 8,163 | 13,595 | 21,758 |

Comments:

1. ACTUARIAL REVISION – An actuarial assessment of the necessary funding for tort claims indicates that the revolving fund contained surplus funding. This adjustment recognizes the savings associated with the surplus.

Special Appropriations to the Governor (\$ 000)

| | GF-S | OTHER | TOTAL |
|----------------------------------|--------------|------------|--------------|
| 1989-91 EXPENDITURES | 0 | 0 | 0 |
| 1991-93 ORIGINAL APPROPRIATION | 3,042 | 850 | 3,892 |
| 1992 SUPPLEMENTAL BUDGET | | | |
| 1. EMERGENCY FUND REDUCTION | (638) | 0 | (638) |
| 2. TORT DEFENSE SERVICES | (39) | 0 | (39) |
| 3. GOV'S EMERGENCY STAFFING POOL | 1,521 | 0 | 1,521 |
| SUPPLEMENTAL ITEM TOTAL | 844 | 0 | 844 |
| TOTAL 1991-93 BIENNIUM | 3,886 | 850 | 4,736 |

Comments:

1. EMERGENCY FUND REDUCTION - Provides for a reduction of the Governor's Emergency Fund biennial appropriation.
2. TORT DEFENSE SERVICES - Provides for a reduction of the Tort Defense Services' biennial appropriation.
3. GOV'S EMERGENCY STAFFING POOL - Provides the Governor with a funding pool for allocation to agencies that have demonstrated a critical need to restore the salaries and benefits of FTEs that are lost through supplemental budget reductions.

Governor's Vetoes:

Section 704. The Governor's veto restored the original General Fund- State appropriation to the Governor's Emergency Fund, providing \$638,000 in additional appropriation authority.

Belated Claims
(\$ 000)

| | <u>GF-S</u> | <u>OTHER</u> | <u>TOTAL</u> |
|--------------------------------|-------------|--------------|--------------|
| 1989-91 EXPENDITURES | 0 | 0 | 0 |
| 1991-93 ORIGINAL APPROPRIATION | 800 | 0 | 800 |
| 1992 SUPPLEMENTAL BUDGET | | | |
| 1. BELATED CLAIMS REDUCTION | <u>(38)</u> | <u>0</u> | <u>(38)</u> |
| SUPPLEMENTAL ITEM TOTAL | (38) | 0 | (38) |
| TOTAL 1991-93 BIENNIUM | 762 | 0 | 762 |

Comments:

1. BELATED CLAIMS REDUCTION - Provides for a reduction to the biennial appropriation for belated claims.

Sundry Claims (\$ 000)

| | <u>GF-S</u> | <u>OTHER</u> | <u>TOTAL</u> |
|---------------------------------|-------------|--------------|--------------|
| 1989-91 EXPENDITURES | 873 | 53 | 926 |
| 1991-93 ORIGINAL APPROPRIATION | 10 | 0 | 10 |
| 1992 SUPPLEMENTAL BUDGET | | | |
| 1. SELF DEFENSE CLAIMS | 30 | 0 | 30 |
| 2. CITY OF TACOMA-INITIATIVE 62 | <u>758</u> | <u>0</u> | <u>758</u> |
| SUPPLEMENTAL ITEM TOTAL | 788 | 0 | 788 |
| TOTAL 1991-93 BIENNIUM | 798 | 0 | 798 |

Comments:

1. SELF DEFENSE CLAIMS - Provides payment for various sundry claims against the state per court order.
2. CITY OF TACOMA-INITIATIVE 62 - Provides funding for payment of a court judgement requiring the state, pursuant to Initiative 62, to reimburse the City of Tacoma for the costs of implementing the Domestic Violence Act.

State Employee Compensation Adjustments (\$ 000)

| | GF-S | OTHER | TOTAL |
|--------------------------------|---------|---------|---------|
| 1989-91 EXPENDITURES | 0 | 0 | 0 |
| 1991-93 ORIGINAL APPROPRIATION | 115,019 | 126,635 | 241,654 |
| 1992 SUPPLEMENTAL BUDGET | | | |
| 1. UNALLOCATED SALARY INCREASE | (1,578) | 0 | (1,578) |
| 2. BENEFITS APPROP CORRECTION | 0 | 5,500 | 5,500 |
| 3. HEALTH BENEFITS SURPLUS | (2,103) | (3,000) | (5,103) |
| 4. SECOND YEAR SALARY INCREASE | (3,200) | (2,900) | (6,100) |
| 5. REVISE ACTUARIAL PROJECTION | (1,845) | (1,248) | (3,093) |
| 6. DELAYED IMPLEMENTATION DRG | 978 | 1,000 | 1,978 |
| 7. WSP PENSIONS | 39 | 0 | 39 |
| SUPPLEMENTAL ITEM TOTAL | (7,709) | (648) | (8,357) |
| TOTAL 1991-93 BIENNIUM | 107,310 | 125,987 | 233,297 |

Comments:

1. UNALLOCATED SALARY INCREASE – Makes a technical adjustment in the funding for state employee salary increases because the original 1991 appropriation overstated the amount necessary to fund the increases.
2. BENEFITS APPROP CORRECTION – Corrects an error in the original 1991-93 budget by increasing the appropriation from non-General Fund State funds to pay for the incremental cost of employee health benefits.
3. HEALTH BENEFITS SURPLUS – Reduces funding for employee health benefits to take advantage of improved actuarial cost projections for the biennium. No change in the benefits package is assumed.
4. SECOND YEAR SALARY INCREASE – Adjusts funding for state employee salary increases for the second year of the biennium. State employees will receive a 3.0 percent increase on January 1, 1993, rather than a 3.6 percent increase as originally budgeted.

5. REVISE ACTUARIAL PROJECTION – Adjusts funding for retirement contributions to reflect the State Actuary's most recent valuation of the state's retirement systems as prescribed by Chapter 239, Laws of 1992 (ESSB 6286). Beginning September 1, 1992, the rate for the Teachers' Retirement System (TRS) is reduced from 12.60 percent to 12.08 percent, and the rate for the Public Employees' Retirement System (PERS) is reduced from 7.47 percent to 7.27 percent for the remainder of the biennium.
6. DELAYED IMPLEMENTATION DRG – Increases funding for employee health benefits as a result of the Health Care Authority's delayed use of diagnostic related groups (DRGs) to limit hospital bills. The DRGs represent a cost-saving measure assumed in the original 1991-93 funding level.

7. WSP PENSIONS – Adjusts funding for retirement contributions to reflect the State Actuary's most recent valuation of the state's retirement systems as prescribed by Chapter 239, Laws of 1992 (ESSB 6286). Beginning September 1, 1992, the rate for the Washington State Patrol Retirement System is increased from 15.53 percent to 17.16 percent for the remainder of the biennium. This item reflects the general fund state cost only. Amounts appropriated from other funds appear in the transportation budget.

NOTE: State Employee Compensation Adjustments received an appropriation in Chapter 239, Laws of 1992 (ESSB 6286).

For further information, see the schedule entitled "Appropriations Contained Within Other Legislation" in the Revenue Section of this document.

Contributions to Retirement Systems (\$ 000)

| | <u>GF-S</u> | <u>OTHER</u> | <u>TOTAL</u> |
|--------------------------------|----------------|----------------|----------------|
| 1989-91 EXPENDITURES | 133,867 | 0 | 133,867 |
| 1991-93 ORIGINAL APPROPRIATION | 169,804 | 3,000 | 172,804 |
| 1992 SUPPLEMENTAL BUDGET | | | |
| 1. REVISE ACTUARIAL PROJECTION | (15,008) | 0 | (15,008) |
| 2. COLA EXCESS FUNDING | <u>(2,241)</u> | <u>(1,530)</u> | <u>(3,771)</u> |
| SUPPLEMENTAL ITEM TOTAL | (17,249) | (1,530) | (18,779) |
| TOTAL 1991-93 BIENNIUM | 152,555 | 1,470 | 154,025 |

Comments:

1. REVISE ACTUARIAL PROJECTION - Adjusts funding for retirement contributions to reflect the State Actuary's most recent valuation of the state's retirement systems as prescribed in Chapter 239, Laws of 1992 (ESSB 6286). Beginning September 1, 1992, the rate for the Law Enforcement and Fire Fighters (LEOFF) system is reduced from 16.44 percent to 12.99 percent for the remainder of the biennium.
2. COLA EXCESS FUNDING - Corrects an error made in the calculation of the amount necessary to fund the cost-of-living adjustment for retired teachers and public employees contained in the 1991-93 biennial budget.

NOTE: Contributions to Retirement Systems received an appropriation in Chapter 239, Laws of 1992 (ESSB 6286).

For further information, see the schedule entitled "Appropriations Contained Within Other Legislation" in the Revenue Section of this document.

**Superintendent of Public Instruction
Teachers' Retirement
(\$ 000)**

| | <u>GF-S</u> | <u>OTHER</u> | <u>TOTAL</u> |
|---------------------------------------|--------------|--------------|--------------|
| 1989-91 EXPENDITURES | 0 | 0 | 0 |
| 1991-93 ORIGINAL APPROPRIATION | 7,450 | 0 | 7,450 |
| 1992 SUPPLEMENTAL BUDGET | | | |
| 1. COLA EXCESS FUNDING | (850) | 0 | (850) |
| 2. EARLY RETIREMENT | <u>1,600</u> | <u>0</u> | <u>1,600</u> |
| SUPPLEMENTAL ITEM TOTAL | 750 | 0 | 750 |
| TOTAL 1991-93 BIENNIUM | 8,200 | 0 | 8,200 |

Comments:

1. COLA EXCESS FUNDING - Corrects an error made in the calculation of the amount necessary to fund the cost-of-living adjustment for retired teachers and public employees contained in the 1991-93 biennial budget.
2. EARLY RETIREMENT - Increases funding for retirement system contributions as a result of an early retirement option for Plan I members of the Teachers' and Public Employees' Retirement Systems contained in Chapter 234, Laws of 1992 (ESHB 2947).